



LAWS OF MALAYSIA

Act 874

FINANCE ACT 2025

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LAWS OF MALAYSIA

Act 874

FINANCE ACT 2025

An Act to amend the Income Tax Act 1967, the Real Property Gains Tax Act 1976, the Stamp Act 1949, the Labuan Business Activity Tax Act 1990 and the Petroleum (Income Tax) Act 1967.

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ENACTED by the Parliament of Malaysia as follows:

CHAPTER I

PRELIMINARY

Short title

1. This Act may be cited as the Finance Act 2025.

Amendment of Acts

2. The Income Tax Act 1967 [*Act 53*], the Real Property Gains Tax Act 1976 [*Act 169*], the Stamp Act 1949 [*Act 378*], the Labuan Business Activity Tax Act 1990 [*Act 445*] and the Petroleum (Income Tax) Act 1967 [*Act 543*] are amended in the manner specified in Chapters II, III, IV, V and VI respectively.

CHAPTER II

AMENDMENTS TO THE INCOME TAX ACT 1967

Commencement of amendments to the Income Tax Act 1967

3. (1) Sections 4, 7, 8, 9, 17 and 18, and subparagraphs 6(a)(i), (ii), (iii) and (iv) have effect for the year of assessment 2026 and subsequent years of assessment.

(2) Subparagraph 6(a)(v) and paragraph 6(c) have effect for the year of assessment 2026.

(3) Subparagraph 6(a)(vi) and paragraph 6(b) have effect for the years of assessment 2026 and 2027.

(4) Sections 5, 10, 11, 12, 13 and 16 come into operation on 1 January 2026.

(5) Section 14 has effect for the year of assessment 2028 and subsequent years of assessment.

(6) Section 15 has effect for the year of assessment 2027.

Amendment of section 6

4. The Income Tax Act 1967, which is referred to as the “principal Act” in this Chapter, is amended in subsection 6(1)—

(a) in paragraph (r), by substituting for the full stop at the end of the paragraph a semicolon; and

(b) by inserting after paragraph (r) the following paragraph:

“(s) income tax shall be charged for each year of assessment upon the income of an individual, who is a partner of a limited liability partnership, which consists of profits derived from Malaysia paid, credited or distributed, whether in cash or in kind, to the individual by the limited liability partnership at the appropriate rate as specified in Part XXIII of Schedule 1.”.

Amendment of section 15c

5. Subsection 15C(4A) of the principal Act is amended by inserting after the words “applies, the acquisition price” the words “of the shares”.

Amendment of section 46

6. Section 46 of the principal Act is amended—

(a) in subsection (1)—

- (i) in the proviso to paragraph (c), in paragraph (ca), by substituting for the words “any vaccination” the words “any vaccination of a vaccine registered with the National Pharmaceutical Regulatory Agency”;
- (ii) in the proviso to paragraph (g), by substituting for paragraph (d) the following paragraph:

“(d) for the purposes of subparagraph (iii), the vaccination which qualifies for deduction shall be vaccines registered with the National Pharmaceutical Regulatory Agency;”;
- (iii) in paragraph (ha), by substituting for the words “limited to a maximum of six thousand ringgit” the words “limited to a maximum of ten thousand ringgit”;
- (iv) by substituting for paragraph (r) the following paragraph:

“(r) an amount limited to a maximum of three thousand ringgit expended or deemed to have been expended under subsection (3) in that basis year by the individual on the amount expended for the payment of child care fees to—

 - (i) a child care centre registered under the Child Care Centre Act 1984 [Act 308] or a kindergarten

registered under the Education Act 1996 [Act 550] for a child of the individual aged six years and below; or

- (ii) a care centre registered under the Care Centres Act 1993 [Act 506] for a child of the individual aged twelve years and below:

Provided that—

- (a) where a wife living together with her husband is assessed separately for that year, the deduction under this paragraph shall only be allowed either to the husband or to the wife;
 - (b) the claim is evidenced by a receipt issued by the child care centre, kindergarten or care centre; and
 - (c) the maximum amount of deduction under this paragraph shall apply notwithstanding that the individual may have more than one child;”;
- (v) by inserting after paragraph (s) the following paragraph:
- “(sa) an amount limited to a maximum of one thousand ringgit expended or deemed to have been expended under subsection (3) in that basis year by the individual as evidenced by a receipt on the amount expended for the payment of entrance fee to a tourist attraction, or for a cultural and arts programme;”;

(vi) by substituting for paragraph (v) the following paragraph:

“(v) expenses expended in that basis year by the individual—

- (i) for the payment of installation, rental, purchase including hire-purchase of equipment or subscription for the use of electric vehicle charging facility for his own vehicle and not being used for the purposes of his own business for each basis year for the years of assessment 2023, 2024, 2025, 2026 and 2027;
- (ii) for the purchase of food waste compost machine used for the household purpose of the individual for the years of assessment 2025, 2026 and 2027;
- (iii) for the payment of installation or for the purchase of food waste grinder machine used for the household purpose of the individual for the years of assessment 2026 and 2027; or
- (iv) for the payment of installation or for the purchase of closed-circuit television used for the household purpose of the individual for the years of assessment 2026 and 2027;”;

(b) by inserting after subsection (1) the following subsection:

“(1A) The expenses referred to in paragraph (1)(v) are subject to the following:

- (a) the claim is evidenced by a receipt issued in respect of the payment or purchase, as the case may be;

- (b) the deduction under subparagraph (1)(v)(ii) shall be claimed once either in the year of assessment 2025, 2026 or 2027;
 - (c) the deduction under subparagraphs (1)(v)(iii) and (iv) shall be claimed once either in the year of assessment 2026 or 2027; and
 - (d) the total amount of deduction under this paragraph is subject to a maximum amount of two thousand five hundred ringgit.”; and
- (c) in subsection (3), by inserting after the words “(s),” the words “(sa),”.

Amendment of section 49

7. Section 49 of the principal Act is amended—

- (a) by inserting after subsection (3) the following subsection:

“(3A) A deduction under subsection (1) shall be allowed where an insurance under subsection (3) is contracted for by an individual on the life of the child of the individual.”; and

- (b) by inserting after subsection (4) the following subsections:

“(5) A child in this section is a child—

- (a) under the age of eighteen years and unmarried;
- (b) who attains the age of eighteen years and above, unmarried and is receiving full-time instruction at any university, college, school or other similar educational establishment;

(c) who is unmarried and is serving under articles or indentures with a view to qualifying in a trade or profession; or

(d) who is unmarried and physically or mentally disabled in accordance with any written law.

(6) For the purposes of this section, a child of an individual or his wife refers to a legitimate child or step-child of his or his wife, or a child adopted by the individual or his wife in accordance with any written law.”.

Amendment of section 50

8. Subsection 50(2) of the principal Act is amended by inserting after the words “subsection 49(3),” the words “insurance referred to in subsection 49(3A),”.

New section 54c

9. The principal Act is amended by inserting after the deleted section 54B the following section:

“Special treatment on distribution of profits by limited liability partnership

54c. (1) Where in the basis period for a year of assessment, an individual who is a partner of a limited liability partnership has income which consists of profits derived from Malaysia which is paid, credited or distributed, whether in cash or in kind, to the individual by the limited liability partnership in excess of one hundred thousand ringgit, the income is deemed to be the statutory income of the individual for the basis period for that year of assessment.

(2) Where the profits under subsection (1) consist of profits in kind, the profits shall be taken to consist of an amount equal to the market value of the profits in kind at the time of the distribution of the profits.”.

Amendment of section 65C

10. Section 65C of the principal Act is amended by substituting for the definition of “disposal” the following definition:

‘ “disposal” means—

- (a) to sell, convey, transfer, assign, settle or alienate whether by an agreement or any written law;
- (b) an extinguishment of any rights due to the dissolution or winding up of a company; or
- (c) a reduction of share capital, conversion of shares, redemption of shares, purchase by a company of its own shares or ownership of the capital asset ends.’.

Amendment of section 65D

11. Subsection 65D(1) of the principal Act is amended by inserting after the words “capital asset” the words “situated in Malaysia or disposal of shares referred to in section 15C”.

Amendment of section 65F

12. Section 65F of the principal Act is amended—

(a) by substituting for subsection (3) the following subsection:

“(3) For the purposes of this section, the date of completion of a disposal shall be—

- (a) the date on which the ownership of the capital asset disposed of is transferred by the disposer, ownership of the capital asset by the disposer ends, or the rights are extinguished due to the dissolution or winding up of a company; or

- (b) the date on which the whole of the amount or value of the consideration for the disposal, whether in cash or in kind, has been received by the disposer,

whichever is the earlier.”; and

- (b) by inserting after subsection (3) the following subsection:

“(3A) For the purposes of paragraph (3)(a), a transfer of ownership of a capital asset, ownership of a capital asset by the disposer ends, or the rights are extinguished due to the dissolution or winding up of a company is deemed to take place on the date when all requirements under any written law have been complied with for the transfer of ownership of the capital asset, ownership of the capital asset by the disposer ends, or the rights are extinguished due to the dissolution or winding up of a company.”.

New section 76A

13. The principal Act is amended by inserting after section 76 the following section:

“Acts of nominee

76A. (1) In relation to a capital asset held by a person as nominee for a company, limited liability partnership, trust body or co-operative society, this Act shall apply as if the capital asset is vested in the company, limited liability partnership, trust body or co-operative society and any act of the nominee is the act of the company, limited liability partnership, trust body or co-operative society.

(2) Where the capital asset is acquired from or disposed of to the nominee by the company, limited liability partnership, trust body or co-operative society, the acquisition or disposal shall be disregarded for the purposes of this Act.”.

Amendment of section 107c

14. Subsection 107c(5) of the principal Act is amended by substituting for the words “second month” the words “first month”.

Special provision relating to section 107c

15. Notwithstanding subsection 107c(5) of the principal Act, where an estimate of tax payable for the year of assessment 2027 has been furnished in accordance with subsection 107c(2) of the principal Act, the amount shall be paid to the Director General in equal monthly instalments determined according to the number of months in the basis period for the year of assessment less one month, and each instalment shall be paid by the due date from the second month of the basis period for that year of assessment.

Amendment of section 111

16. Section 111 of the principal Act is amended—

(a) by substituting for subsection (4A) the following subsection:

“(4A) Any amount of excess in respect of tax payable for a year of assessment which is to be refunded to a person under subsection (1) may be utilized by the Director General for the payment of any other amount of—

(a) tax which is due and payable (including any amount of instalments which are due and payable) by the person under this Act, the Petroleum (Income Tax) Act 1967 [*Act 543*], the Real Property Gains Tax Act 1976 or the Labuan Business Activity Tax Act 1990; or

(b) duty which is due and payable by the person under the Stamp Act 1949 [*Act 378*].”; and

- (b) in subsection (4B), by substituting for the words “subsection 50(4) of the Petroleum (Income Tax) Act 1967 or subsection 24(7A) of the Real Property Gains Tax Act 1976” the words “subsection 80C(1) of the Stamp Act 1949, subsection 50(4) of the Petroleum (Income Tax) Act 1967, subsection 24(7A) of the Real Property Gains Tax Act 1976 or subsection 12(2) of the Labuan Business Activity Tax Act 1990”.

Amendment of Schedule 1

- 17.** Schedule 1 to the principal Act is amended by inserting after Part XXII the following part:

“PART XXIII

1. Notwithstanding Part I, income tax shall be charged upon the income of an individual, who is a partner of a limited liability partnership, which consists of profits derived from Malaysia paid, credited or distributed, whether in cash or in kind, to the individual by the limited liability partnership, in excess of one hundred thousand ringgit at the rate of two per cent on every ringgit of the chargeable income in respect of such profits.
2. In this Part, where the individual has income from a source other than profits referred to in paragraph 1, the chargeable income of the individual referred to in the paragraph, shall be as prescribed by the Minister.”.

Amendment of Schedule 6

- 18.** Schedule 6 to the principal Act is amended—

- (a) by substituting for paragraph 12c the following paragraph:

“**12c.** Any profit paid, credited or distributed, whether in cash or in kind, to partners other than an individual, by a limited liability partnership.”; and

(b) by inserting after paragraph 12c the following paragraph:

“12d. Any profit paid, credited or distributed, whether in cash or in kind, to a partner who is an individual, by a limited liability partnership, amounting to one hundred thousand ringgit or less.”.

CHAPTER III

AMENDMENTS TO THE REAL PROPERTY GAINS TAX ACT 1976

Commencement of amendments to the Real Property Gains Tax Act 1976

19. (1) Sections 20 and 21 have effect for the year of assessment 2026 and subsequent years of assessment.

(2) Sections 22, 23 and 24 come into operation on 1 January 2026.

Amendment of section 7

20. The Real Property Gains Tax Act 1976, which is referred to as the “principal Act” in this Chapter, is amended in paragraph 7(4)(b) by substituting for the words “subsequent years of assessment until the whole amount of the allowable loss to be allowed has been allowed” the words “a period of nine consecutive years of assessment and any amount or balance of the amount which is not deductible at the end of the period shall be disregarded for the purposes of this Act”.

Special provision relating to section 7

21. Notwithstanding subsection 7(4) of the principal Act, any amount of allowable losses for the year of assessment 2025 and the preceding years of assessment which has not been deducted pursuant to subsection 7(4) of the principal Act for

the year of assessment 2025 may be taken into account for the purposes of deduction under paragraph 7(4)(b) of the principal Act for the year of assessment 2026 and subsequent years of assessment until the year of assessment 2035 and any amount which has not been deducted pursuant to paragraph 7(4)(b) of the principal Act after the end of the year of assessment 2035 shall be disregarded for the purposes of the principal Act.

Amendment of section 21

22. Subsection 21(3) of the principal Act is amended by inserting after the words “subsection (1)” the words “, (1A), (1B)”.

Amendment of section 21B

23. Section 21B of the principal Act is amended—

(a) by substituting for subsection (1) the following subsection:

“(1) Subject to subsections (1A), (1B) and (1C), where on a disposal to which section 13 applies and the consideration consists wholly or partly of money, the acquirer shall—

(a) retain the whole of that money;

(b) retain a sum not exceeding three per cent of the total value of the consideration; or

(c) retain the amount of tax on the chargeable gains deemed assessed under subsection 14(1),

whichever is the less and, whether or not the amount is so retained, within a period of sixty days after the date of the disposal pay the amount to the Director General.”;

(b) by substituting for subsection (1A) the following subsection:

“(1A) Subject to subsection (1C), where a disposal under subsection (1) is made by a disposer under Part II of Schedule 5 in relation to a disposal within a period of three years after the date of acquisition of the chargeable asset, the acquirer shall—

- (a) retain the whole of that money;
- (b) retain a sum not exceeding five per cent of the total value of the consideration; or
- (c) retain the amount of tax on the chargeable gains deemed assessed under subsection 14(1),

whichever is the less and, whether or not the amount is so retained, within a period of sixty days after the date of the disposal pay the amount to the Director General.”;

(c) by inserting after subsection (1A) the following subsections:

“(1B) Subject to subsection (1C), where a disposal under subsection (1) is made by a disposer under Part III of Schedule 5, the acquirer shall—

- (a) retain the whole of that money;
- (b) retain a sum not exceeding seven per cent of the total value of the consideration; or
- (c) retain the amount of tax on the chargeable gains deemed assessed under subsection 14(1),

whichever is the less and, whether or not the amount is so retained, within a period of sixty days after the date of the disposal pay the amount to the Director General.

(1C) In relation to the amount so retained under subsection (1), (1A) or (1B), the Director General may under special circumstances allow extension of time for the amount to be paid.

(1D) Paragraph (1)(c), (1A)(c) or (1B)(c) may only apply if the notification under subsection 13(9) is received by the acquirer prior to the amount so retained under paragraph (1)(a) or (b), (1A)(a) or (b), or (1B)(a) or (b) is paid to the Director General.”;

(d) in subsection (2), by inserting after the words “subsection (1),” the words “(1A) or (1B),”;

(e) in subsection (3), by inserting after the words “subsection (1)” wherever appearing the words “, (1A) or (1B)”;

(f) in subsection (4), by inserting after the words “subsection (1)” wherever appearing the words “, (1A) or (1B)”;

(g) in subsection (5), by substituting for the words “section 13” the words “subsection 13(6)”.

Amendment of section 24

24. Section 24 of the principal Act is amended—

(a) by substituting for subsection (7A) the following subsection:

“(7A) Any amount of excess in respect of tax payable for a year of assessment which is to be refunded to a person under subsection (1) may be utilized by the Director General for the payment of—

(a) any other amount of tax which is due and payable (including any amount of instalments which are due and payable) by the person under this Act, the Income Tax Act 1967, the Petroleum (Income Tax) Act 1967 [*Act 543*] or the Labuan Business Activity Tax Act 1990 [*Act 445*]; or

(b) any other amount of duty which is due and payable by the person under the Stamp Act 1949 [Act 378].”; and

(b) in subsection (7B), by substituting for the words “subsection 111(4A) of the Income Tax Act 1967 or subsection 50(4) of the Petroleum (Income Tax) Act 1967” the words “subsection 80C(1) of the Stamp Act 1949, subsection 111(4A) of the Income Tax Act 1967, subsection 50(4) of the Petroleum (Income Tax) Act 1967 or subsection 12(2) of the Labuan Business Activity Tax Act 1990”.

CHAPTER IV

AMENDMENTS TO THE STAMP ACT 1949

Commencement of amendments to the Stamp Act 1949

25. This Chapter comes into operation on 1 January 2026.

Amendment of section 2

26. The Stamp Act 1949, which is referred to as the “principal Act” in this Chapter, is amended in section 2 by inserting after the definition of “property” the following definition:

‘ “residential property” means a house, condominium, apartment, flat, service apartment or small office home office solely to be used as a dwelling house;’.

Amendment of section 21

27. Subsection 21(7) of the principal Act is amended by inserting after the words “the Collector” the words “, on an application made within twenty-four months after the date of instrument by the person whom it was first or alone executed,”.

New section 80c

28. The principal Act is amended by inserting after section 80b the following section:

“Power of Collector to utilize excess of duty

80c. (1) Any amount of excess in respect of duty payable which is to be refunded to a person under this Act may be utilized by the Collector for the payment of any other amount of—

(a) duty which is due and payable by the person under this Act; or

(b) tax which is due and payable (including any amount of instalments which are due and payable) by the person under the Income Tax Act 1967, the Petroleum (Income Tax) Act 1967 [*Act 543*], the Real Property Gains Tax Act 1976 [*Act 169*] or the Labuan Business Activity Tax Act 1990 [*Act 445*].

(2) Where amount of excess in respect of a person is ascertained in accordance with subsection 111(4A) of the Income Tax Act 1967, subsection 50(4) of the Petroleum (Income Tax) Act 1967, subsection 24(7A) of the Real Property Gains Tax Act 1976 or subsection 12(2) of the Labuan Business Activity Tax Act 1990, the excess shall be applied for the payment of duty which is due and payable by the person under this Act.”.

Amendment of First Schedule

29. The First Schedule to the principal Act is amended—

(a) in relation to item 4, in the column “Description of Instrument”, under “Exemptions”, in paragraph (b), by substituting for the words “RM300 per month” the words “RM3,000 per month”; and

(b) in relation to item 32—

- (i) in the column “Description of Instrument”, in paragraph (aa), by substituting for the words “except stock,” the words “except residential property, stock,”;
- (ii) by inserting after paragraph (aa) and the particulars relating to it the following paragraph and particulars:

Item	Description of Instrument	Proper Stamp Duty
	“(ab) On sale of any residential property from 1 January 2026 to a foreign company or a person who is not a citizen and not a permanent resident	RM8.00 for every RM100.00 or fractional part of RM100.00 of the amount of the money value of the consideration or the market value of the residential property, whichever is the greater” ; and

- (iii) in the column “Proper Stamp Duty”, in subparagraph (e)(i), by inserting after the words “Duty as in (a), (aa),” the words “(ab),”.

Amendment of Third Schedule

30. The Third Schedule to the principal Act is amended in item 7, in the column “Person liable to pay Duty”, by substituting for the words “The parties in equal shares” the words “The grantee or transferee”.

CHAPTER V

AMENDMENT TO THE LABUAN BUSINESS ACTIVITY
TAX ACT 1990**Commencement of amendment to the Labuan Business Activity
Tax Act 1990**

31. This Chapter comes into operation on 1 January 2026.

Amendment of section 12

32. The Labuan Business Activity Tax Act 1990 is amended in section 12—

(a) by renumbering the existing section as subsection (1);
and

(b) by inserting after the renumbered subsection (1) the following subsections:

“(2) Any amount of excess in respect of tax payable for a year of assessment which is to be refunded to the Labuan entity under subsection (1) may be utilized by the Director General for the payment of—

(a) any other amount of tax which is due and payable (including any amount of instalments which are due and payable) by the Labuan entity under this Act, the Income Tax Act 1967, the Petroleum (Income Tax) Act 1967 [*Act 543*] or the Real Property Gains Tax Act 1976 [*Act 169*]; or

(b) any other amount of duty which is due and payable by the Labuan entity under the Stamp Act 1949 [*Act 378*].

(3) Where amount of excess in respect of a Labuan entity is ascertained in accordance with subsection 80C(1) of the Stamp Act 1949, subsection 111(4A) of the Income Tax Act 1967, subsection 50(4) of the Petroleum (Income Tax) Act 1967 or subsection 24(7A) of the Real Property Gains Tax Act 1976, the excess shall be applied for the payment of tax which is due and payable (including any amount of instalments which are due and payable) by the Labuan entity under this Act.”.

CHAPTER VI

AMENDMENT TO THE PETROLEUM (INCOME TAX) ACT 1967

Commencement of amendment to the Petroleum (Income Tax) Act 1967

33. This Chapter comes into operation on 1 January 2026.

Amendment of section 50

34. The Petroleum (Income Tax) Act 1967 is amended in section 50—

(a) by substituting for subsection (4) the following subsection:

“(4) Any amount of excess in respect of tax payable for a year of assessment which is to be refunded to a person under subsection (1) may be utilized by the Director General for the payment of—

(a) any other amount of tax which is due and payable (including any amount of instalments which are due and payable) by the person under this Act, the Income Tax Act 1967, the Real Property Gains Tax Act 1976 [*Act 169*] or the Labuan Business Activity Tax Act 1990 [*Act 445*]; or

(b) any other amount of duty which is due and payable by the person under the Stamp Act 1949 [*Act 378*].”; and

- (b) in subsection (5), by substituting for the words “subsection 111(4A) of the Income Tax Act 1967 or subsection 24(7A) of the Real Property Gains Tax Act 1976” the words “subsection 80C(1) of the Stamp Act 1949, subsection 111(4A) of the Income Tax Act 1967, subsection 24(7A) of the Real Property Gains Tax Act 1976 or subsection 12(2) of the Labuan Business Activity Tax Act 1990”.

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